

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA, :
: NOTICE OF PRE-TRIAL
- v. - : MOTIONS FILED ON BEHALF OF
: DEFENDANT RICHARD SHAPIRO
ROBERT COPLAN, :
MARTIN NISSENBAUM, : (S1) 07 Cr. 453 (SHS)
RICHARD SHAPIRO, :
BRIAN VAUGHN, :
DAVID L. SMITH, and :
CHARLES BOLTON, :
: Defendants. :
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PLEASE TAKE NOTICE that upon the annexed affidavit of John J. Tigue, Jr., sworn to May 5, 2008, and the exhibits thereto; the annexed affidavit of Richard Shapiro, sworn to May 5, 2008; the accompanying Memorandum of Law; and all other papers and proceedings herein, defendant Richard Shapiro will move this Court, before the Hon. Sidney H. Stein, United States District Judge for the Southern District of New York, at the United States Courthouse, 500 Pearl Street, New York, New York, at such date and time as the Court may direct, for the following relief:

1. For an Order, pursuant to Rule 7(f) of the Federal Rules of Criminal Procedure, directing the government to provide a bill of particulars addressing, with respect to each of the tax shelters as to which the government intends to offer proof at trial, whether the government alleges that the tax shelter was fraudulent as designed and approved, and if so, in what respects;
2. For an Order dismissing Counts Two, Three, Four and Seven of the Superseding Indictment (the "Indictment") to the extent those counts allege fraud in the design of

tax shelter transactions on the ground that the Indictment fails to allege a willful violation of a known legal duty, or pursuant to the Due Process Clause of the Fifth Amendment;

3. For an Order, pursuant to Rule 7(d) of the Federal Rules of Criminal Procedure, striking surplusage from the Indictment;
4. For an Order according him such other relief as may be warranted by the motions of his co-defendants, to the extent applicable to him; and
5. For such other and further relief as the Court may deem just and proper.

Dated: May 5, 2008
New York, New York

MORVILLO, ABRAMOWITZ, GRAND,
IASON, ANELLO & BOHRER, P.C.

/s/ John J. Tigue, Jr.
John J. Tigue, Jr. (JT-4818)
Jeremy H. Temkin (JT-9118)
Kristy Watson-Milkov (KM-1705)

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